



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**No.815**

**AMARAVATI, FRIDAY, DECEMBER 18, 2020**

**G.550**

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - MAKING FILING OF ANNUAL RETURN UNDER SECTION 44 (1) OF APGST ACT FOR FINANCIAL YEAR 2019-20 OPTIONAL FOR SMALL TAXPAYERS WHOSE AGGREGATE TURNOVER IS LESS THAN RS 2 CRORES AND WHO HAVE NOT FILED THE SAID RETURN BEFORE THE DUE DATE.

***[G.O.Ms.No.376, Revenue (Commercial Taxes-II), 17<sup>th</sup> December, 2020.]***

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the Notification issued in the G.O.Ms.No.469, Revenue (Commercial Taxes-II) Department, dated 21.11.2019, namely: -

**AMENDMENT**

In the said notification in the opening paragraph, for the words and figures "financial years 2017-18 and 2018-19", the words and figures "financial years 2017-18, 2018-19 and 2019- 20" shall be substituted.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*